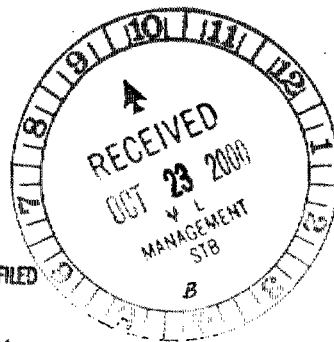




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October 19, 2000

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 700
Washington D.C. 20423

RECORDATION NO. **22008-B** FILED

OCT 23 '00 3-06 PM
TS
SURFACE TRANSPORTATION BOARD

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of April 5, 2000 between the following parties:

Lessor: THE CIT GROUP/EQUIPMENT FINANCING INC
1211 Avenue of the Americas, New York, NY 10036

Lessee: EPSILON PRODUCTS COMPANY
Post Road & Blueball Road, Marcus Hook, PA 1961

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: THE CIT GROUP/EQUIPMENT FINANCING INC and Lessee: EPSILON PRODUCTS COMPANY covering (50) CEFX railcars with reporting marks and numbers – **SEE ATTACHED LISTING.**

Please file this memorandum as a secondary document to Memorandum of Railcar Lease dated February 1, 1999 as Recordation number 22008 with the Surface Transportation Board and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler
Administrator
Enclosure/sll

Schedule A

1	CEFX 50338	26	CEFX 50415
2	CEFX 50365	27	CEFX 50416
3	CEFX 50375	28	CEFX 50417
4	CEFX 50379	29	CEFX 50418
5	CEFX 50387	30	CEFX 50419
6	CEFX 50393	31	CEFX 50420
7	CEFX 50394	32	CEFX 50421
8	CEFX 50396	33	CEFX 50422
9	CEFX 50397	34	CEFX 50423
10	CEFX 50398	35	CEFX 50424
11	CEFX 50399	36	CEFX 50425
12	CEFX 50400	37	CEFX 50428
13	CEFX 50401	38	CEFX 50429
14	CEFX 50403	39	CEFX 50430
15	CEFX 50404	40	CEFX 50431
16	CEFX 50405	41	CEFX 50432
17	CEFX 50406	42	CEFX 50434
18	CEFX 50407	43	CEFX 50440
19	CEFX 50408	44	CEFX 50453
20	CEFX 50409	45	CEFX 50471
21	CEFX 50410	46	CEFX 50473
22	CEFX 50411	47	CEFX 50477
23	CEFX 50412	48	CEFX 50483
24	CEFX 50413	49	CEFX 50488
25	CEFX 50414	50	CEFX 50498

OCT 23 '00

3-06 PM

MEMORANDUM OF RAILCAR LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 5th day of April, 2000, is made by The CIT Group/Equipment Financing, Inc., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and Epsilon Products Company, a Pennsylvania general partnership, with an address at Post Road & Blueball Road, Marcus Hook, PA 19061 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of January 19, 1999 covering the equipment listed on Schedule A hereto (the "Equipment"); pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on February 1, 1999 as Recordation No. 22008.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Catherine StralichName: Catherine StralichTitle: Vice President - Operations

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

EPSILON PRODUCTS COMPANY

By: Joseph J. LesnowskiName: Joseph J. LesnowskiTitle: Director, Materials & Logistics

Schedule A

1	CEFX 50338	26	CEFX 50415
2	CEFX 50365	27	CEFX 50416
3	CEFX 50375	28	CEFX 50417
4	CEFX 50379	29	CEFX 50418
5	CEFX 50387	30	CEFX 50419
6	CEFX 50393	31	CEFX 50420
7	CEFX 50394	32	CEFX 50421
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